

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

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United States of America,

Civil No. 12-cv-1528 (MJD/TNL)

Plaintiff,

v.

**ORDER**

Douglas Gunnink, Janet Gunnink, Raymond G.  
Yokiel, *as the Trustee for the Prairie's Edge  
Trust*, and Rachel Frauendienst,

Defendants.

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Daniel A. Applegate and Mark C. Milton, United States Department of Justice, Tax Division,  
Post Office Box 7238, Ben Franklin Station, Washington, DC 20044; Bahram Samie, United  
States Attorney's Office, 300 South Fourth Street, Suite 600, Minneapolis, MN 55415 (for  
Plaintiff).

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Based upon the Report and Recommendation by United States Magistrate Judge Tony N.  
Leung dated January 23, 2015 [Docket No. 135], along with all the files and records, and no  
objections to said Recommendation having been filed, **IT IS HEREBY ORDERED** that the  
Government's Motion for Summary Judgment [Docket No. 121] is **GRANTED**, as set forth in  
the Report and Recommendation.

**LET JUDGMENT BE ENTERED ACCORDINGLY.**

Date: March 11, 2015

s/Michael J. Davis  
The Honorable Michael J. Davis  
Chief United States District Court Judge  
for the District of Minnesota